

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. NO.: 3067-01
BILL NO.: HB 1443
SUBJECT: Tax and Revenue-Sales and Use: Conservation Dept.
TYPE: Original
DATE: January 24, 2000

FISCAL SUMMARY

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
General Revenue	(unknown)	(unknown)	(unknown)
School District Trust	(unknown)	(unknown)	(unknown)
Conservation	(unknown)	(unknown)	(unknown)
Parks and Soil	(unknown)	(unknown)	(unknown)
Total Estimated Net Effect on <u>All</u> State Funds	(expected to be less than \$100,000)	(expected to be less than \$100,000)	(expected to be less than \$100,000)

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
Local Government	(unknown)	(unknown)	(unknown)

Numbers within parentheses: () indicate costs or losses

This fiscal note contains 3 pages.

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Department of Conservation, Department of Agriculture** and the **Department of Revenue** state this proposal would not administratively impact their agencies. This legislation exempts bird hunting fees and certain purchases of feed and equipment for birds from sales and use taxes. Officials of these agencies assume the revenue impact of this proposal is a minimal unknown loss to state and local sales tax funds.

Oversight assumes this proposal would have a negative unknown impact to the General Revenue Fund, School District Trust Fund, Conservation Fund and Parks & Soil Fund as well as local governments since sales tax revenues would decrease.

Officials from the **Office of Administration - Budget and Planning** did not respond to our request for fiscal impact.

This proposal would result in a decrease in Total State Revenues.

<u>FISCAL IMPACT - State Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
<u>Loss to State Funds:</u>			
General Revenue Fund	(unknown)	(unknown)	(unknown)
School District Trust Fund	(unknown)	(unknown)	(unknown)
Conservation Sales Tax Fund	(unknown)	(unknown)	(unknown)
Parks and Soil Sales Tax Fund	(unknown)	(unknown)	(unknown)

<u>FISCAL IMPACT - Local Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
<u>Loss to Political Subdivisions</u>	(unknown)	(unknown)	(unknown)

FISCAL IMPACT - Small Business

Small businesses would be expected to be fiscally impacted to the extent that they purchase equipment and feed used in producing certain kinds of birds. Small businesses could purchase these items exempt from sales/use tax.

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DESCRIPTION

This proposal exempts from state and local sales and use taxes all admission fees charged for the hunting and taking of certain game birds on licensed shooting areas and all sales of feed and equipment used in the production of certain game birds by licensed wildlife breeders.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
Department of Conservation
Department of Agriculture

NOT RESPONDING: OFFICE OF ADMINISTRATION, - BUDGET AND PLANNING



Jeanne Jarrett, CPA
Director
January 24, 2000